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THE INFLUENCE OF TAX UNDERSTANDING, TAX SOCIALIZATION, AND FINANCIAL CONDITIONS ON MSME TAXPAYER COMPLIANCE IN MANADO CITY

Nadia Anggriani KAHAR¹, Jullie J SONDAKH², Sherly PINATIK³

^{1,2,3}Faculty of Economics and Business Sam Ratulangi University, Indonesia

Corresponding author: Nadia Anggriani Kahar

E-mail: anggrianinadiah@gmail.com

Abstract:

The global economy is still recovering in some countries, including Indonesia. Aside from being a source of state revenue, taxes are expected to stimulate national economic recovery. Although taxes make a significant contribution to the state, the size of tax revenue is determined by the level of tax compliance. Micro, Small, and Medium Enterprises have the potential for tax revenue. However, the tax contribution of MSMEs is still low. This study aims to clarify the impact of tax understanding, tax socialization, and financial status on the compliance of MSME taxpayers in Manado City. This quantitative research uses descriptive statistical analysis methods and multiple linear regression with a survey approach. Analyses were performed using the IBM SPSS Statistics 22 computer application. The population in the study was MSMEs registered with Dinas Koperasi UKM in Manado City in Manado City. The research sample is 100 MSMEs that have NPWP with the sampling technique using purposive sampling. The results show that understanding taxation, socialization of taxation, and financial conditions partially and simultaneously influenced the compliance of MSME taxpayers in Manado City.

Keywords: Tax Understanding, Tax Socialization, Financial Condition, Taxpayer Compliance.

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INTRODUCTION

Tax is a source of APBN revenue, and its existence is essential for the sustainability of the state. Data published by Badan Pusat Statistik via the bps.go.id (2022) shows that the most significant state revenue comes from the taxation sector. Therefore, apart from playing a financing instrument in the APBN, taxes are also expected to stimulate national economic recovery. Sources of state revenue from taxes have become a major component in moving the wheels of government and providing public facilities to the community. Therefore, taxes make a major contribution to the country. By continuing to maintain the momentum of economic growth in the previous year, economic stability can be realized. However, there are barriers to tax revenue, one of which is tax compliance. Taxpayer compliance in carrying out their tax obligations is essential in encouraging increased state revenue from the tax sector. According to data from news.ddtc.co.id (2022), as of April 30, 2022, the formal compliance ratio for corporate taxpayers is still 53.72%, and the formal compliance ratio for individual taxpayers is 68.46%. It was recorded that the overall formal compliance ratio as of April 30, 2022, reached 67.18%. This result has yet to reach the formal compliance ratio target, where the tax authorities target a formal compliance ratio of 80%.

Based on data from Badan Pusat Statistik regarding the realization of state revenues in 2020-2022, Income Tax revenue makes the most significant contribution to tax revenues in Indonesia. One source of Income Tax is from MSMEs. MSMEs play an essential role in the Indonesian economy, especially in increasing economic growth. According to data from kemenkeu.go.id, the number of

MSMEs in Indonesia has exceeded 64.2 million with a contribution to the Gross Domestic Product of 61.07% or IDR 8,573.89 trillion. The impact of Covid-19 has made the government continue to make adjustments, especially in the field of taxation, which has its policy. The enactment of the Law on the Harmonization of Tax Regulations is an example of a form of adjustment made by the government. Therefore, various factors can determine MSME taxpayer compliance, and these factors are limited by adjusting based on current phenomena.

The first factor that influences MSME taxpayer compliance is understanding taxation. We need to know and understand tax regulations with the current adjustments and changes. Taxpayer understanding is a way for taxpayers to know and understand tax regulations that taxpayers will apply in fulfilling their tax obligations. Tax revenue will increase with the increasing understanding of taxpayer taxation, especially in the MSME sector. The second factor that influences MSME taxpayer compliance is tax socialization. As part of the Covid-19 adjustments, the government has implemented various tax policies, especially those for MSMEs. Education is needed as it is common for taxpayers to find these guidelines difficult or confusing to understand.

One of the educational activities he can offer is tax socialization. Tax socialization is an attempt to educate the public, especially taxpayers, on all taxation-related issues to increase taxpayer awareness and compliance. One form of tax socialization carried out by the Directorate General of Taxes is holding the Spectacular 2022. The third factor that influences MSME taxpayer compliance is financial condition. The impact of Covid-19 requires MSMEs to adapt to the situation, not a few of which end up closing their businesses. As many as 30 million MSMEs in Indonesia have gone bankrupt (dpr.go.id, 2021). A weakened financial condition will make it difficult for MSMEs to run their business and prefer to fulfill other, more essential needs so that taxpayer compliance is also disrupted.

Safitri (2018) research states that understanding taxation positively affects taxpayer compliance. However, Fauzi and Maula's research (2020) states that understanding taxation does not affect MSME taxpayer compliance. Research by Maxuel and Primastiwi (2021) states that the tax socialization variable affects MSME taxpayer compliance. However, research by Lolowang, Sabijono, and Wokas (2022) states that the tax socialization variable does not affect MSME taxpayer compliance. Finally, Inayati and Fitria (2019) research state that financial conditions positively affect taxpayer compliance. However, Riskillah, Irawan, and Rachman (2022) research state that financial conditions do not affect MSME taxpayer compliance.

Because previous studies showed inconsistent results, the researcher was interested in conducting research titled "The Influence of Tax Understanding, Tax Socialization, and Financial Conditions on MSME Taxpayer Compliance in Manado City."

METHODS

The type of data used is quantitative data, which refers to data expressed in numbers or figures, where the data can be measured (measurable) or calculated. Sources of data used are primary data and secondary data. The primary data in this study is questionnaire data which will be distributed to respondents. In comparison, the secondary data in this study is in the form of data from the Office of Small and Medium Enterprises Cooperatives in the City of Manado. The population in this study are MSMEs registered at the Dinas Koperasi UKM in Manado City. The sampling method used in this research is Non Probability Sampling with a purposive sampling technique. The number of samples was calculated using the Slovin formula to obtain a total sample of 100 MSMEs with the sampling criteria of MSMEs having an NPWP. The scale that will be used in measuring the indicators of the independent and dependent variables in this study is by using a five-point Likert scale. Details of the Likert scale points that will be used in the study, namely;

Strongly Disagree (STS) = 1; Disagree (TS) = 2; Neutral (N) = 3; Agree (S) = 4; Strongly Agree (SS) = 5. Data were processed using the IBM SPSS Statistics 22 computerized application.

RESULT AND DISCUSSION

Descriptive statistical analysis is statistics used to explain data by describing or describing the data collected as it is. The presentation of data in descriptive statistics can be expressed using tables or diagrams. The basis for explaining data in descriptive statistics is the mean, median, mode, and standard deviation (Putri et al., 2020).

Table 1. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Tax Understanding	100	21	35	27.89	2.628
Tax Socialization	100	16	25	20.62	2.206
Financial Condition	100	11	20	15.42	2.180
Taxpayer Compliance	100	27	45	35.56	3.729
Valid N (listwise)	100				

Source: Data Processed SPSS, 2022

Based on Table 1 above, the results of the research descriptive statistical analysis can be described as follows:

1. The tax understanding variable of 100 MSME taxpayers shows a minimum value of 21 and a maximum value of 35, with an average (mean) of 27.89 and a standard deviation of 2.628.
2. The tax socialization variable of 100 MSME taxpayers shows a minimum value of 16 and a maximum value of 25, with an average (mean) of 20.62 and a standard deviation of 2.206.
3. The financial condition variable of the 100 MSME taxpayers studied showed a minimum value of 11 and a maximum value of 20, with an average (mean) of 15.42 and a standard deviation of 2.180.
4. The taxpayer compliance variable of 100 MSME taxpayers shows a minimum value of 27 and a maximum value of 45, with an average (mean) of 35.56 and a standard deviation of 3.729.

Table 2. Validity Test Results

Variable	Item	R counts	R table	Description
Tax Understanding (X1)	1	0,613	0,1966	Valid
	2	0,681	0,1966	Valid
	3	0,525	0,1966	Valid
	4	0,621	0,1966	Valid
	5	0,594	0,1966	Valid
	6	0,635	0,1966	Valid
	7	0,596	0,1966	Valid
Tax Socialization (X2)	1	0,689	0,1966	Valid
	2	0,681	0,1966	Valid
	3	0,774	0,1966	Valid
	4	0,692	0,1966	Valid
	5	0,743	0,1966	Valid
Financial Condition (X3)	1	0,745	0,1966	Valid
	2	0,790	0,1966	Valid
	3	0,793	0,1966	Valid
	4	0,782	0,1966	Valid
Taxpayer Compliance (Y)	1	0,622	0,1966	Valid
	2	0,666	0,1966	Valid

3	0,697	0,1966	Valid
4	0,710	0,1966	Valid
5	0,657	0,1966	Valid
6	0,761	0,1966	Valid
7	0,699	0,1966	Valid
8	0,588	0,1966	Valid
9	0,618	0,1966	Valid

Source: Data Processed SPSS, 2022

Based on Table 2, the results of the validity test of 100 samples with a significance of 0.05 show all values of $r\text{-count} > r\text{-table}$; it can be concluded that the statement items tested in the study are valid.

Table 3. Reliability Test Results

Variable	Cronbach's Alpha	Standard	Description
Tax Understanding (X1)	0,715	0,60	Reliable
Tax Socialization (X2)	0,761	0,60	Reliable
Financial Condition (X3)	0,779	0,60	Reliable
Taxpayer Compliance (Y)	0,840	0,60	Reliable

Source: Data Processed SPSS, 2022

Based on Table 3, the results of the reliability test show Cronbach's alpha > 0.60 , where the Cronbach's alpha value in the tax understanding variable is 0.715, the Cronbach's alpha value for the tax socialization variable is 0.761, the Cronbach's alpha value for the financial condition variable is 0.779, and the Cronbach's alpha value for taxpayer compliance of 0.840. So it can be concluded that all data passed the reliability test.

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			100
Normal Parameters ^b	Mean		.0000000
	Std. Deviation		2.64665392
Most Extreme Differences	Absolute		.078
	Positive		.051
	Negative		-.078
Test Statistic			.078
Asymp. Sig. (2-tailed)			.133 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: Data Processed SPSS, 2022

Residual data is normally distributed if the significance is > 0.05 . Based on Table 4, the Kolmogorov-Smirnov One Sample normality test results show a significance value of 0.133. Thus, the data is usually distributed.

Table 5. Multicollinearity Test Results

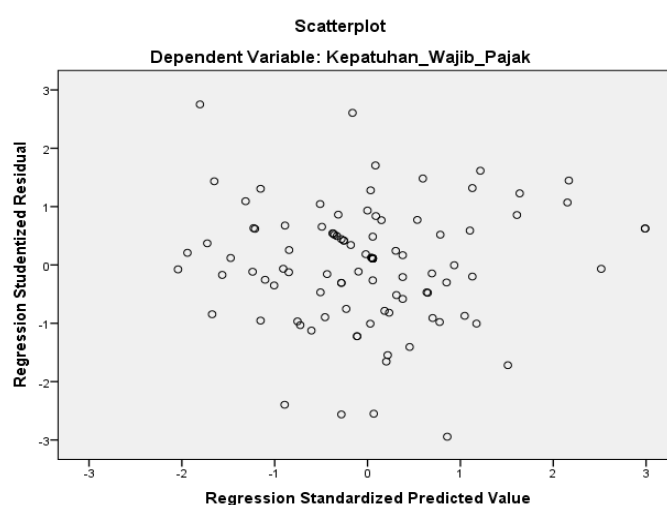
Coefficients			
Model	Collinearity Statistics		
	Tolerance		VIF

1	Tax Understanding	.816	1.226
	Tax Socialization	.821	1.218
	Financial Condition	.793	1.261

a. Dependent Variable: Taxpayer Compliance

Source: Data Processed SPSS, 2022

Based on Table 5, the results of the multicollinearity test show that all independent variables show a Tolerance value of > 0.1 and VIF < 10. So there is no multicollinearity between the independent variables.



Source: Data Processed SPSS, 2022

Figure 1. Heteroscedasticity Test Results

Based on Figure 1, the results of the heteroscedasticity test with the scatterplot chart show that the dots spread above and below the number 0 in a random pattern. It can be concluded that the research did not have heteroscedasticity problems.

Table 6. Multiple Linear Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.879	3.358		1.453	.150
	Tax Understanding	.444	.114	.313	3.897	.000
	Tax Socialization	.424	.135	.251	3.134	.002
	Financial Condition	.621	.139	.363	4.462	.000

a. Dependent Variable: Taxpayer Compliance

Source: Data Processed SPSS, 2022

Based on the processed data in Table 6, the regression equation is obtained as follows:

$$Y = 4,879 + 0,444X_1 + 0,424X_2 + 0,621X_3$$

The equation can be described as follows:

1. The constant value (α) is 4.879. It means that if the variable Tax Understanding (X_1), Tax Socialization (X_2), and Financial Condition (X_3) has a value of 0, then the Taxpayer Compliance (Y) of UMKM in Manado City has a value of 4.879.

2. Coefficient value $\beta_{1X1} = 0.444$. If the Tax Understanding variable (X_1) increases by 1 unit, it will increase MSME Taxpayer Compliance in Manado City by 0.444, assuming other independent variables have a fixed value.
3. Coefficient value $\beta_{2X2} = 0.424$. If the Socialization of Taxation variable (X_2) increases by 1 unit, it will increase MSME Taxpayer Compliance in Manado City by 0.424, assuming other independent variables have a fixed value.
4. Coefficient value $\beta_{3X3} = 0.621$. If the Financial Condition variable (X_3) increases by 1 unit, it will increase MSME Taxpayer Compliance in Manado City by 0.621, assuming other independent variables have a fixed value.

Table 7. T-Test Results

Model		t	Sig.
1	(Constant)	1.453	.150
	Tax Understanding	3.897	.000
	Tax Socialization	3.134	.002
	Financial Condition	4.462	.000

Source: Data Processed SPSS, 2022

Based on Table 7, the results of the t-test show that:

1. The tax understanding variable shows a t-count value of 3.897 with a significance value of 0.000. Under the decision-making criteria that the value of t-count > t-table ($3.897 > 1.98498$) and a significance value < 0.05 ($0.000 < 0.05$), so it can be concluded that H_{01} is rejected and H_{a1} is accepted, which means tax understanding affects compulsory compliance MSME Tax in Manado City.
2. The tax socialization variable shows a t-count of 3.134 with a significance value of 0.002. Under the decision-making criteria that the value of t-count > t-table ($3.134 > 1.98498$) and a significance value < 0.05 ($0.002 < 0.05$), so it can be concluded that H_{02} is rejected and H_{a2} is accepted, which means that tax socialization affects MSME taxpayer compliance in Manado City.
3. The financial condition variable shows a t-count of 4.462 with a significance value of 0.000. Therefore, following the decision-making criteria that the value of t-count > t-table ($4.462 > 1.98498$) and a significance value < 0.05 ($0.000 < 0.05$), so it can be concluded that H_{03} is rejected and H_{a3} is accepted, which means that financial conditions affect MSME taxpayer compliance in Manado City.

Table 8. F Test Results

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	683.167	3	227.722	31.524	.000 ^b
	Residual	693.473	96	7.224		
	Total	1376.640	99			

a. Dependent Variable: Taxpayer_Compliance

b. Predictors: (Constant), Financial Condition, Tax Socialization, Tax Understanding

Source: Data Processed SPSS, 2022

Based on Table 8 shows that the value of F-count > F-table ($31.524 > 2.70$) with a significance < 0.05 ($0.000 < 0.05$), so it can be concluded that the hypothesis is accepted, which means tax

understanding, tax socialization, and financial conditions have an effect on MSME Taxpayer compliance in Manado City.

Table 9. Determination of Coefficient Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. An error of the Estimate
1	.704 ^a	.496	.481	2.688

a. Predictors: (Constant), Financial Condition, Tax Socialization, Tax understanding

b. Dependent Variable: Taxpayer Compliance

Source: Data Processed SPSS, 2022

Based on Table 9, the value of Adjusted R Square = 0.481; this value indicates the contribution or influence of the independent variables on the dependent variable of 48.1%, while the rest (100% - 48.1% = 51.9%) is influenced by other variables that not explained in research or variables not examined.

The Influence of Tax Understanding on MSME Taxpayer Compliance. Based on the results of hypothesis testing shows that understanding taxation has a positive effect on MSME taxpayer compliance in Manado City. The value of t-count shreds of evidence this greater than t-table (3.897 > 1.98498) and a significance value of less than 0.05 (0.000 < 0.05), so it can be concluded that H_{01} is rejected and H_{a1} is accepted, which means that the tax understanding variable has an effect positive and significant towards MSME taxpayer compliance in Manado City.

Referring to the Theory of Planned Behavior (Ajzen, 1991), the tax understanding variable is represented by the behavioral beliefs construct. If the understanding of the Taxpayer increases, the Taxpayer can consider the positive and negative aspects, in this case, the positive or negative aspects obtained when carrying out tax obligations, which result in compliant and non-compliant behavior. With a good understanding, someone can carry out something well to form an intention to fulfill their tax obligations and increase taxpayer compliance. This research is in line with Indrawan and Binekas (2018) that understanding taxation significantly affects MSME taxpayer compliance.

The Influence of Tax Socialization on MSME Taxpayer Compliance. Based on the results of hypothesis testing shows that tax socialization has a positive effect on MSME taxpayer compliance in Manado City. It is proven based on the value of the t-count greater than the t-table (3.134 > 1.98498). The significance value of the tax socialization variable is less than 0.05 (0.002 < 0.05), so it can be concluded that H_{02} is rejected and H_{a2} is accepted, which means the tax socialization variable has a positive and significant effect on MSME taxpayer compliance in Manado City.

Referring to the Theory of Planned Behavior (Ajzen, 1991), the tax socialization variable is represented by the normative beliefs construct. If tax socialization is carried out periodically and evenly by the Directorate General of Taxes, it will result in an understanding that influences taxpayers in carrying out their tax obligations. With the implementation of tax socialization regularly, the social pressure that is felt will be more significant and ultimately form the belief or intention of taxpayers to carry out their tax obligations and increase taxpayer compliance. This research is in line with Octavianingrum's research (2019) that tax socialization has a positive and significant influence on MSME taxpayer compliance.

The Influence of Financial Condition on MSME Taxpayer Compliance. Based on the results of hypothesis testing shows that financial conditions have a positive effect on MSME taxpayer compliance in Manado City. It is proven based on the value of t-count greater than t-table (4.462 > 1.98498). The significance value of the financial condition variable is less than 0.05 (0.000 < 0.05), so it can be concluded that H_{03} is rejected and H_{a3} is accepted, which means that the financial condition variable has a positive and significant effect on MSME taxpayer compliance in Manado City.

Referring to the Theory of Planned Behavior (Ajzen, 1991), the control beliefs construct represents the financial condition variable. Financial conditions can support and hinder taxpayers in carrying out their tax obligations. If the taxpayer's income is high, it will provide more opportunities to pay taxes. Conversely, if the income is low, it will provide less opportunity for taxpayers to carry out their tax obligations because they tend to meet other needs so that their business can survive. If the financial condition is good, it can support the taxpayer in carrying out his tax obligations. However, if the financial condition is bad, it can hinder the taxpayer from carrying out his tax obligations. Considering the factors that can support or hinder it will form the confidence or intention of the Taxpayer to carry out his tax obligations, and it will affect the level of Taxpayer compliance. This research is in line with research conducted by Inayati and Fitria (2019) that financial conditions have a significant effect on MSME taxpayer compliance.

The Influence of Tax Understanding, Tax Socialization, and Financial Conditions on MSME Taxpayer Compliance. Based on the results of hypothesis testing shows that all independent variables simultaneously have a positive influence on the dependent variable. The value of F-count > F-table pieces of evidence this (31.524 > 2.70) with a significance <0.05 (0.000 <0.05), so it can be concluded that the hypothesis is accepted, which means tax understanding, tax socialization, and financial conditions have a positive effect on compliance MSME Taxpayers in Manado City.

CONCLUSION

Based on the results of the analysis and discussion that have been described, it can be concluded as follows:

1. Tax Understanding is stated to significantly positively affect MSME taxpayer compliance in Manado City.
2. Tax socialization is stated to significantly positively affect MSME taxpayer compliance in Manado City.
3. Financial condition is stated to significantly positively affect MSME taxpayer compliance in Manado City.
4. Tax understanding, tax socialization, and financial conditions are simultaneously stated to significantly positively affect MSME taxpayer compliance in Manado City.

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